

Mouldsworth Parish Council Risk Assessment

Adopted at Parish Council Meeting 29th January 2024

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council **to identify any and all potential inherent risks**.

The Parish Council, based on a recorded assessment, will take all practical and necessary steps **to reduce or eliminate the risks**, insofar as is practically possible.

This document has been produced to enable Mouldsworth Parish Council **to assess the risks** that it faces and satisfy itself that it has taken adequate steps to minimise them.

Note the village is small: 120+ houses and about 200 people (124 visible on the electoral register in April 2023)

The Parish Council meets quarterly.

1. FINANCIAL AND MANAGEMENT				
Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Frequency of Parish Council meetings	Adequately frequent meetings to cover issues and risks.	L	<ul style="list-style-type: none"> The meeting frequency issue is debated periodically, particularly at election time (last contested election May 2023). The election is taken as an endorsement of the views put forward by the elected Councillors, these include the frequency of the meetings. 	Existing procedure adequate.
		L	<ul style="list-style-type: none"> The financial records have about a dozen lines in a year, and our precept has been about £1500 for a number of years, therefore the amount of money at stake is not high. 	
		L	<ul style="list-style-type: none"> There are no salaried employees. 	
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties. Non-arrival of precept.	L	<ul style="list-style-type: none"> The Treasurer receives the precept requests from Cheshire West and Chester Council annually. The Council debates and agrees a precept for the following year at the November meeting, following sound budgetary procedures, this is minuted. The precept is submitted in writing to Cheshire West and Chester Council and they pay it into the Parish Council bank account in April. The Council receives budgetary updates quarterly from the Treasurer these include the arrival of the precept payment, this is minuted. 	Existing procedure adequate.

Financial Records	Inadequate records. Financial irregularities.	L	<ul style="list-style-type: none"> The Council has Financial Regulations which set out the requirements. These include: <ol style="list-style-type: none"> An annual budget including agreement on Precept A quarterly review of outcomes against budget Good bookkeeping and record keeping A compilation of annual accounts in a timely manor Auditing of accounts by internal and external auditors Publishing of accounts for inspection by the public. 	Existing procedure adequate Review the Financial regulations when necessary
Bank and banking	Inadequate checks. Bank mistakes. Fraud.	L L L	<ul style="list-style-type: none"> The Council has a dedicated bank account and receives monthly statements as part of good-practice procedures. Bank statements are reviewed for mistakes on receipt and are used for quarterly summaries, errors are reported. Cheques are used for all but very small payments (less than £25). All cheques are signed by the Treasurer <u>and</u> Chairman and counterfoils are initialled. 	Existing procedure adequate
Reporting and auditing	Information communication. Fraud.	L L L	<ul style="list-style-type: none"> Financial information is a regular agenda item (Finance Report) and is reviewed and approved at each meeting. An annual audit is carried out by an internal auditor (a clerk of a neighbouring parish council). An annual audit is carried out by an external auditor when requested. The PC can volunteer to be externally audited. 	Existing procedures adequate.
Grants IN	Receipt of grants	L	<ul style="list-style-type: none"> The Parish Council does not normally receive any grants. The Council has recently received New Homes Bonuses. 	Procedure would be formed, if required
Charges-rents receivable	Payment of rents	L	<ul style="list-style-type: none"> The Parish Council does not receive any rents. 	Procedure would be formed, if required
Grants/payments (OUT) and support payable	Power to pay. Authorisation of Council to pay.	L	<ul style="list-style-type: none"> All such expenditure goes through the required Council approval process, is minuted and is recorded financially (payment made using 'section 137' powers of expenditure). 	Existing procedure adequate.
Best value accountability	Work awarded incorrectly. Overspend on services.	L	<ul style="list-style-type: none"> Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council. 	Existing procedure adequate. Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L	<ul style="list-style-type: none"> The Council has had a historic policy (tested at elections) of having voluntary councillors including the Clerk and Treasurer. So these risks at present do not exist. 	Existing procedure adequate.
Employees or councillors	Fraud by staff Health and safety	L L	<ul style="list-style-type: none"> Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All councillors to be provided adequate direction and safety equipment needed to undertake their roles. 	Existing procedures adequate. Monitor health and safety requirements and insurance annually.

Annual Employees Return	Submit within time limits	L	<ul style="list-style-type: none"> Employers Annual Return would be completed and submitted online within the prescribed time frame by Clerk. Annual Return would be completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent on time to External Auditor. 	Existing procedures adequate. NO EMPLOYEES AT PRESENT
VAT	Reclaiming/charging	L	<ul style="list-style-type: none"> The Council has not charged for VAT in the last decade. The Council does pay VAT on some normal purchases. Where appropriate VAT is recovered periodically in accordance with HMRC recommendations and rules. 	Existing procedures adequate
Legal Powers	Illegal activity or payments	L	<ul style="list-style-type: none"> All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report quarterly. 	Existing procedures adequate
Minutes/agendas/ notices. Statutory Documents.	Accuracy and legality	L	<ul style="list-style-type: none"> Agenda and minutes are produced in the prescribed manor by the Clerk and adhere to the legal requirements. 	Existing procedures adequate.
	Business conduct	L L L	<ul style="list-style-type: none"> Minutes are approved and signed at next Council meeting. Agenda is displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair 	Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	M	<ul style="list-style-type: none"> Declarations of interest are given by members at Council meetings where appropriate eg. neighbours planning. 	Existing procedures adequate. Members take responsibility to update register.
		M	<ul style="list-style-type: none"> Register of members interests forms reviewed regularly. 	
Insurance	Adequacy Cost Compliance Fidelity Guarantee	M	<ul style="list-style-type: none"> An annual review is undertaken of all insurance arrangements, councillor liabilities are included in this. 	Existing procedure adequate. Insurance reviewed annually.
		L	<ul style="list-style-type: none"> Insurance is purchased from specialist Parish Council Insurance companies to ensure correct and appropriate levels of insurance are in place. 	
		L	<ul style="list-style-type: none"> For the last two decades the Council has had a policy to try and avoid owning assets (to reduce administration/risk). But it does however own the Parish Notice Board. 	
Data protection	Policy provision	L	<ul style="list-style-type: none"> The Parish Council is now registered with the Data Protection Agency and an annual fee is paid. 	Ensure annual renewal of registration
Freedom of Information (FOI)	Policy Provision	L	<ul style="list-style-type: none"> The Council holds open meetings and accounts are viewable for inspection under annual audit regulations. 	Monitor any requests made under FOI
		M	<ul style="list-style-type: none"> To date there has been no requests under FOI. 	
Election costs	Risk of an election cost	L/M	<ul style="list-style-type: none"> Risk is higher in election year. The Clerk or Treasurer will obtain estimated costs for the election and these will be included in financial forecasts. 	Existing procedures adequate.

2. PHYSICAL EQUIPMENT OR AREAS				
Subject	Risk(s) indentified	H/M/L	Management/control of Risk	Review/Assess/Revise
Assets	Loss or damage. Risks to third-parties. Maintenance risks.	L L	<ul style="list-style-type: none"> An annual discussion and review of assets is carried out as part of the insurance review process. The Parish Council currently and historically has had no assets (except for the PC notice board). 	Existing procedures adequate
Notice Board	Risk of damage	L L L	<ul style="list-style-type: none"> The Parish Council currently has one notice board. No formal inspection procedures are in place but any reports of damage or unacceptable wear are dealt with. The notice board is replaced once a decade. 	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L	<ul style="list-style-type: none"> The Parish Council meeting is held in a venue considered to have appropriate facilities for the Chairman, Treasurer, Clerk, other councillors and the general public. 	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L L	<ul style="list-style-type: none"> The Parish Council records are stored at the home of the Clerk, these include historical correspondences and minutes. There are paper copies to back up electronic copies. Minutes are published on the PC website, thus duplicating record retention and decreasing loss risk. The Council accounts including bank and insurance documentation are stored separately by the Treasurer at his house. Duplicate copies can be retrieved for these. Again these are published on the PC website reducing risk. 	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L L	<ul style="list-style-type: none"> The Parish Council electronic records are simple spreadsheets stored on the Council memory stick which is held by the Treasurer with the Parish Council files at his home. The memory stick is backed up on a PC there in a separate building. There are paper copies kept of all quarterly and annual spreadsheets used, these can be used to recover any electronic data lost. 	Existing procedures considered adequate